



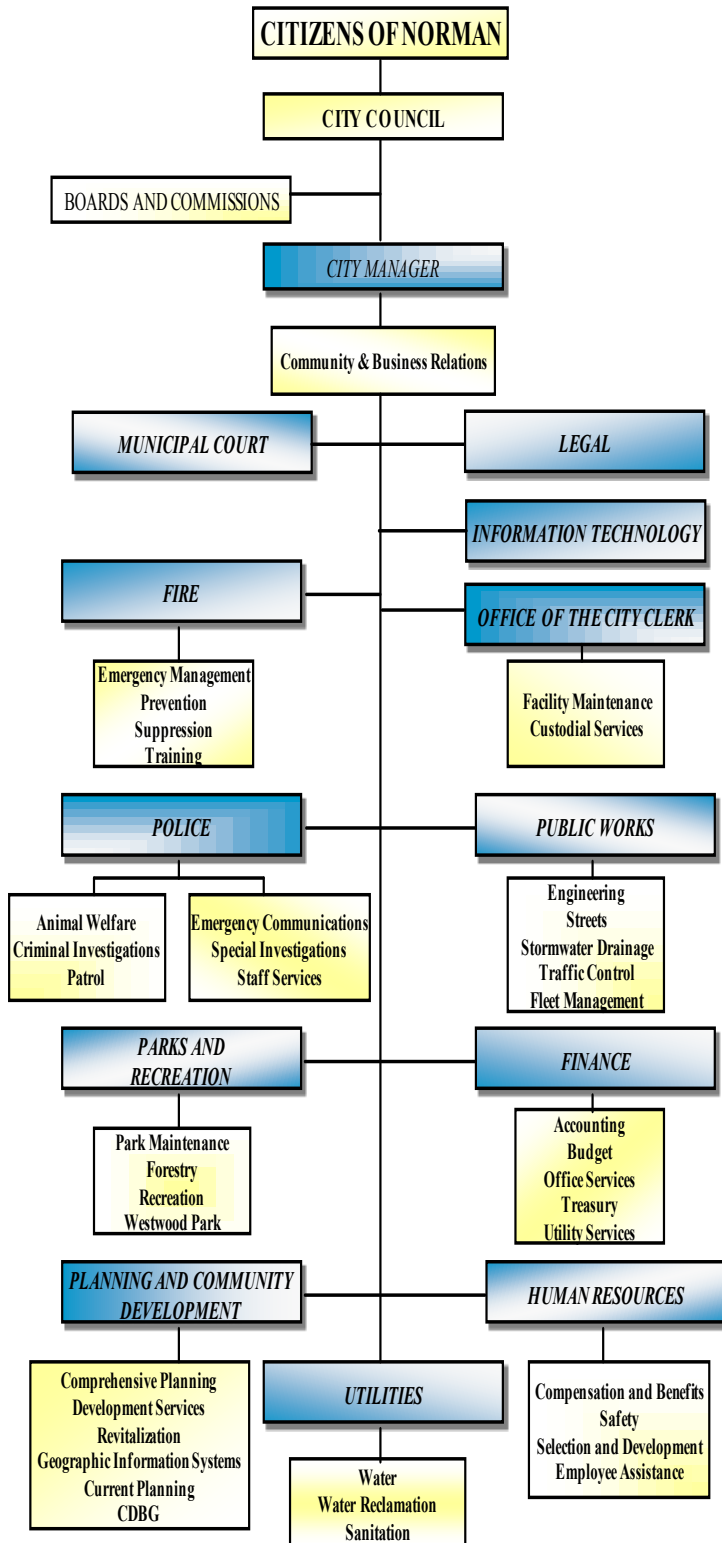
# BUDGET-IN-BRIEF

Fiscal Year Ending 2015



**THE CITY OF NORMAN, OKLAHOMA**

# City Of Norman Organization Chart



## INTRODUCTION

NORMAN IS OKLAHOMA'S THIRD LARGEST CITY AND IS HOME TO THE UNIVERSITY OF OKLAHOMA SOONERS. FAMILY ORIENTED ACTIVITIES ARE ABUNDANT IN NORMAN. PLACES OF INTEREST INCLUDE LAKE THUNDERBIRD, GREAT SHOPPING AREAS INCLUDING CAMPUS CORNER, UNIVERSITY NORTH PARK AND DOWNTOWN NORMAN, AND THE SAM NOBLE OKLAHOMA MUSEUM OF NATURAL HISTORY.



SAM NOBLE OKLAHOMA MUSEUM OF NATURAL HISTORY

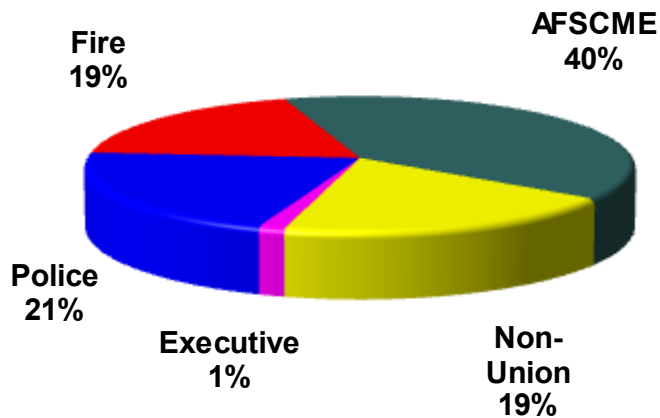
WIDELY RECOGNIZED AS THE "CITY OF FESTIVALS", NORMAN IS THE HOST OF SEVERAL ANNUAL FESTIVALS THAT ARE FREE TO THE PUBLIC.



MEDIEVAL FAIR HELD IN THE SPRING

## BUDGETED POSITIONS BY UNION

FYE 2015  
834 Total Positions



- ◆ THE GRAPH ABOVE ILLUSTRATES THE DISTRIBUTION OF POSITIONS BY UNION GROUPS. IN FY 2014-2015, 834 BUDGETED FULL-TIME AND PERMANENT PART-TIME EMPLOYEES ARE BUDGETED FOR THE CITY OF NORMAN.
- ◆ THE AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME) REPRESENTS 331 POSITIONS.
- ◆ THERE ARE A TOTAL OF 235 POLICE DEPARTMENT PERSONNEL, OF WHICH 173 ARE MEMBERS OF THE FRATERNAL ORDER OF POLICE UNION AND 44 ARE AFSCME MEMBERS.
- ◆ THERE ARE A TOTAL OF 163 FIRE DEPARTMENT PERSONNEL, OF WHICH 157 ARE MEMBERS OF THE INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS UNION.
- ◆ EXECUTIVE EMPLOYEES INCLUDE THE 12 DEPARTMENT DIRECTORS AND THE CITY MANAGER OF THE CITY OF NORMAN.
- ◆ THERE ARE 173 EMPLOYEES WHO ARE NOT MEMBERS OF A UNION.

## PARTIAL LIST OF CITY SERVICES

- Police Services
- Emergency and Fire Response
- Municipal Court
- Parks & Recreation Centers
- Street Maintenance
- Water System
- Sewage System
- Flood Control & Stormwater Management
- Animal Welfare
- Code Enforcement
- Solid Waste Collection
- Yard Waste Collection and Composting
- Curbside and Bin Recycling Services





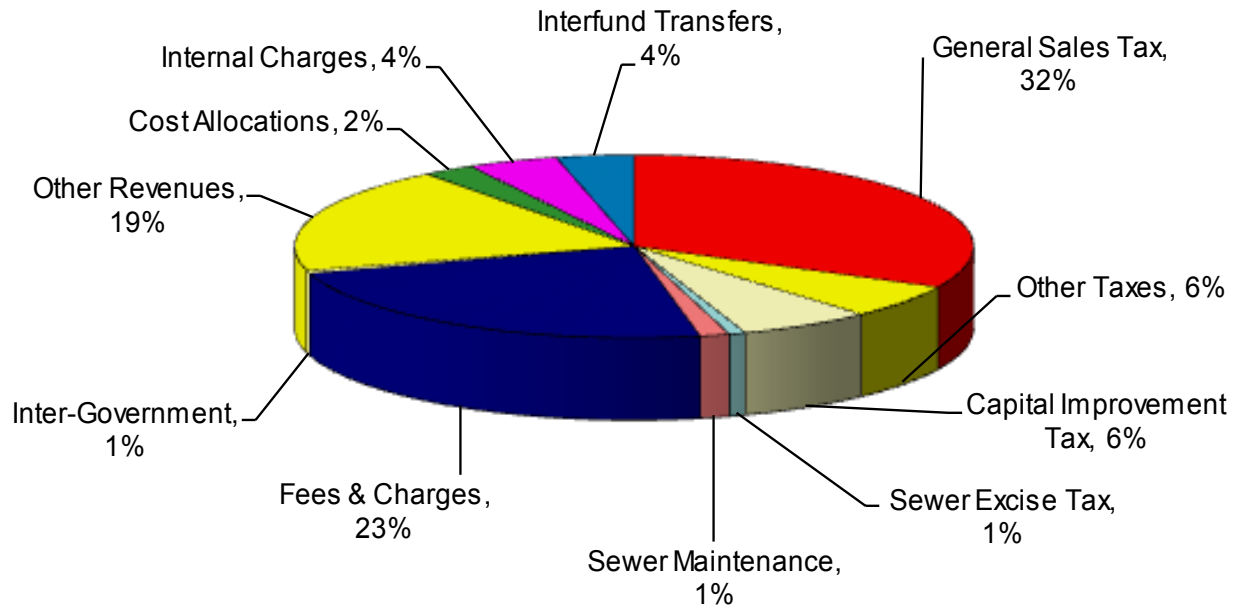
Department	FY15 Positions	FY15 Budget
City Council	*_	\$ 2,422,465
City Manager	4	\$ 694,757
City Clerk	12	\$ 1,500,115
Finance	28	\$ 3,202,082
Fire	163	\$ 19,419,664
Human Resources	7	\$ 919,931
Information Technology	11	\$ 1,768,186
Legal	9	\$ 1,132,079
Municipal Court	12	\$ 1,164,675
Parks & Recreation	63	\$ 6,948,625
Planning & Community Development	36	\$ 4,576,130
Police	235	\$ 27,020,542
Public Works	109	\$ 17,700,597
Utilities - Sanitation	51	\$ 13,600,461
Utilities - Water	51	\$ 22,268,513
Utilities - Water Reclamation & Sewer Line Maintenance	43	\$ 14,807,410
Non-Departmental	0	\$ 61,836,828
Subtotal	834	\$ 200,983,060
(Less) Interfund Transfers	-	\$ (7,500,855)
(Less) Internal Services	-	\$ (8,763,066)
(Less) Cost Allocations	-	\$ (5,037,743)
Grand Total	834	\$ 179,681,396

THIS TABLE SHOWS TOTAL BUDGET AND BUDGETED POSITIONS BY DEPARTMENT FOR FISCAL YEAR ENDING 2015. NO POSITIONS ARE BUDGETED IN THE NON-DEPARTMENTAL CATEGORY (I.E. DEBT SERVICE, CITY-WIDE CAPITAL PROJECTS AND OTHER MISCELLANEOUS COMMISSIONS AND PROGRAMS). THE GRAND TOTAL, OR NET CITY BUDGET, EXCLUDES INTERFUND TRANSFERS, INTERNAL SERVICES AND COST ALLOCATIONS.

\*City Council Members are not included in the total as they are part-time & elected

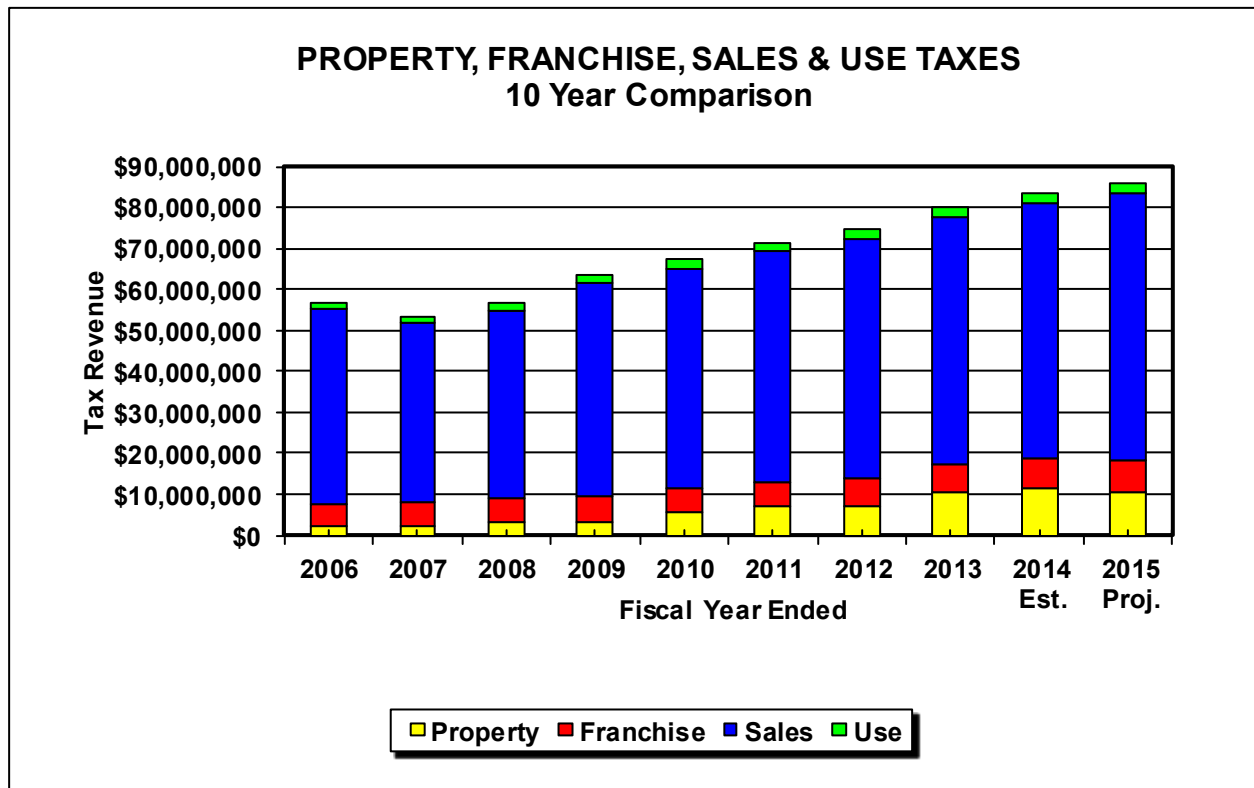
- ◆ INTERFUND TRANSFERS ARE TRANSFERS BETWEEN FUNDS OR DEPARTMENTS FOR SERVICES EXCHANGED. FOR EXAMPLE, THERE IS A TRANSFER OF FUNDS FROM THE CAPITAL IMPROVEMENT FUND TO THE GENERAL FUND TO FINANCE GENERAL FUND CAPITAL EQUIPMENT NEEDS.
- ◆ INTERNAL SERVICE EXPENDITURES ARE PAYMENTS FOR A SERVICE PROVIDED BY ONE DEPARTMENT TO ANOTHER DEPARTMENT. FOR EXAMPLE, THE OFFICE SERVICES DIVISION PROVIDES CENTRALIZED PRINTING AND MAILING SERVICES TO OTHER DEPARTMENTS AND DEPARTMENTAL USERS “PAY” THE OFFICE SERVICES DIVISION FOR THEIR PRINTING AND POSTAGE NEEDS OUT OF THEIR BUDGETS.
- ◆ COST ALLOCATION CHARGES ARE USED TO DISTRIBUTE THE COSTS OF CENTRALLY PROVIDED SUPPORT SERVICES SUCH AS MANAGEMENT, ACCOUNTING, PURCHASING, PAYROLL AND LEGAL. FOR EXAMPLE, THE COMMERCIAL COLLECTION DIVISION IN THE SANITATION DEPARTMENT PAYS PAYROLL COST ALLOCATION CHARGES TO PAY ITS SHARE OF PAYROLL EXPENSES FOR ITS EMPLOYEES.

## FYE 2015 ALL FUNDS PROJECTED TOTAL REVENUES \$203,133,511



- ◆ AS SHOWN IN THE CHART, GENERAL SALES TAX IS THE CITY'S PRIMARY SOURCE OF INCOME.
- ◆ USER FEES & CHARGES ARE COLLECTED FROM SANITATION, WATER, WATER RECLAMATION, WESTWOOD PARK CUSTOMERS, AND LICENSES AND FEES FOR OTHER CITY SERVICES.
- ◆ THE "OTHER TAXES" PORTION INCLUDES THE SMALL PERCENTAGE OF PROPERTY TAX THE CITY RECEIVES FOR REPAYMENT OF VOTER-APPROVED GENERAL OBLIGATION DEBT.
- ◆ THE "OTHER REVENUES" PORTION INCLUDES INTEREST INCOME FROM ALL FUNDS, CAPITAL IMPROVEMENT BOND PROCEEDS, HEALTH INSURANCE PREMIUMS FROM EMPLOYEES, OKLAHOMA DEPARTMENT OF TRANSPORTATION REIMBURSEMENT FOR WATER LINE RELOCATIONS, FEDERAL EMERGENCY MANAGEMENT AGENCY REIMBURSEMENTS, SALES OF FIXED ASSETS AND OTHER MISCELLANEOUS SALES, CONTRIBUTIONS, REFUNDS, AND RENTAL REVENUE.
- ◆ COST ALLOCATION REVENUES ARE FROM PROVIDING CENTRALIZED SUPPORT SERVICES TO THE ENTERPRISE FUNDS.

# PRIMARY TAX SOURCES SUMMARY



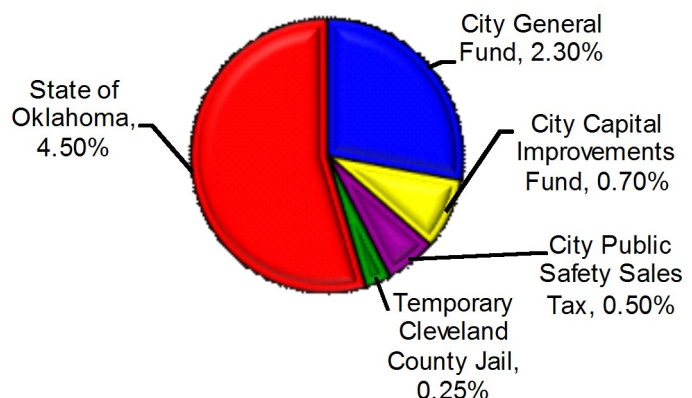
- ♦ SALES, USE, FRANCHISE, AND PROPERTY TAX ARE THE PRIMARY TAX SOURCES AVAILABLE TO THE CITY OF NORMAN.
- ♦ THE SALES AND FRANCHISE TAXES ARE USED FOR GENERAL FUND OPERATIONS AND CAPITAL. WHILE THE PROPERTY TAX IS ONLY USED TO SERVICE BONDED DEBT AND COURT JUDGMENTS,
- ♦ THE CHART ON THE BOTTOM RIGHT BREAKS DOWN THE 8.25% SALES TAX RATE. 2.30% OF THE SALES TAX PAID IN NORMAN GOES TO THE CITY GENERAL FUND

## FYE 2015 PROJECTED SALES TAX

### REVENUES:

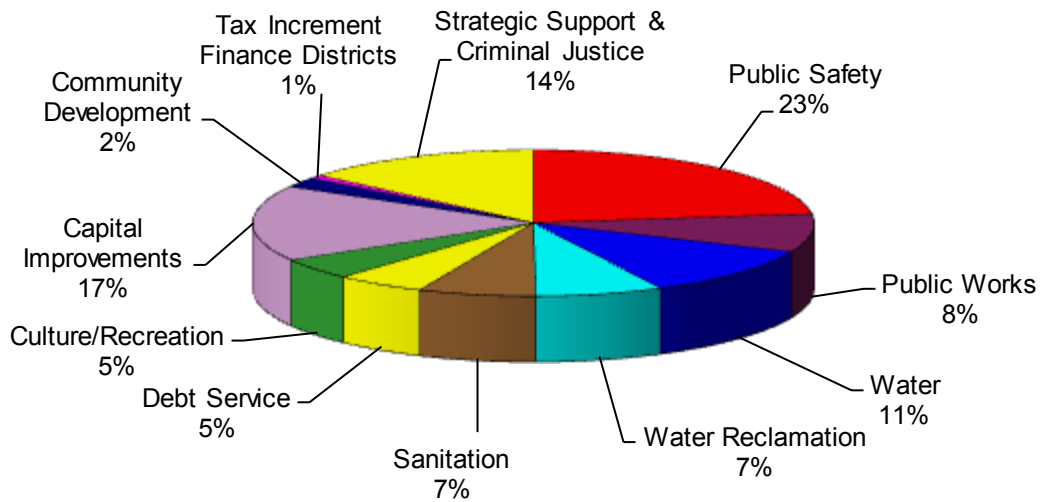
OPERATIONS	\$39,653,245
PUBLIC SAFETY	\$ 9,359,137
CAPITAL	\$12,881,955
TAX INCREMENT FINANCE	\$ 3,552,325
<b>Total</b>	<b>\$65,446,662</b>

### **Distribution of the 8.25% Sales Tax Rate**



# Expenditures Summary

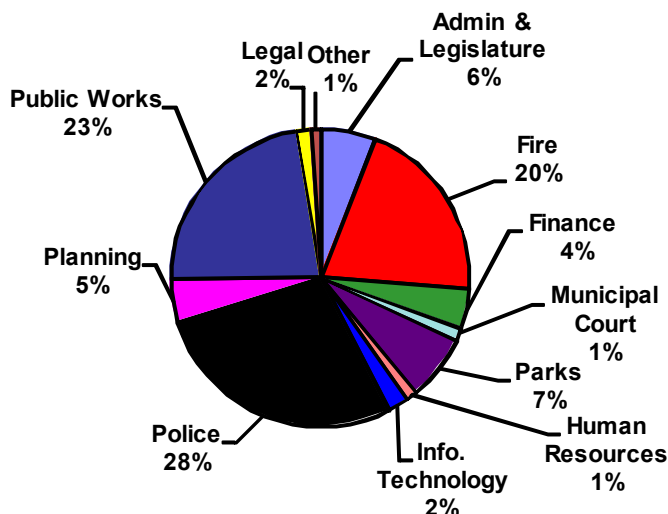
## FYE 2015 ALL FUNDS PROJECTED TOTAL EXPENDITURES \$200,983,060



ABOVE ARE THE PROJECTED EXPENDITURES FOR FYE 2015 TOTALING \$200,983,060. THE LARGEST PORTION IS PUBLIC SAFETY AT 23% OR \$46,540,176. THE CITY OF NORMAN IS KNOWN FOR BEING A SAFE COMMUNITY AND THE CITIZENS PLACE A HIGH IMPORTANCE ON PUBLIC SAFETY. CAPITAL IMPROVEMENTS IS THE NEXT LARGEST PORTION AT 17% OR \$33,735,826.

THE CITY OF NORMAN IS CONTINUING TO GROW AND DEVELOP INTO ONE OF OKLAHOMA'S FINEST CITIES. THE CHART (LEFT) REPRESENTS EXPENDITURES FROM THE GENERAL FUND. THE LARGEST DEPARTMENTAL EXPENDITURE IS THE POLICE DEPARTMENT TOTALING \$20,873,259 OR 28% OF TOTAL GENERAL FUND EXPENDITURES. PUBLIC SAFETY AND PUBLIC WORKS COMBINED ACCOUNT FOR 71% OF GENERAL FUND

## GENERAL FUND EXPENDITURES BY DEPARTMENT - \$75,384,177 FYE 2015





# BUDGET & RESEARCH STAFF

**Anthony Francisco, CPFO, CTP, CPFA, CPFIM**

Finance Director

**Suzanne Krohmer, CPFO, CPFIM**

Budget Manager

**Clint Mercer, CPA**

Chief Accountant

**Debbie Whitaker**

Municipal Accountant III

## CITY COUNCIL

**Mayor: Cindy Rosenthal**

**Ward 1 Greg Heiple**

**Ward 2 Clint Williams**

**Ward 3 Robert Castleberry**

**Ward 4 Greg Jungman**

**Ward 5**

**Ward 6**

**Ward 7**

**Ward 8**

**Lynne Miller**

**Jerry Lang**

**Stephen Tyler Holman**

**Chad Williams**

This document was prepared by the City of Norman, Finance Department and printed by  
City of Norman, Office Services Division.

For additional information please contact:

City of Norman Finance Department

P.O. Box 370

Norman, Oklahoma 73070

(405) 366-5413



Max Westheimer—University of Oklahoma Airport today